IN THE UNITED STATES BANKRUPTCY COURT FOR THE MIDDLE DISTRICT OF TENNESSEE

IN RE:)	
TOA, LLC)	Case No. 310-01391-KL-7
)	Chapter 7
)	Judge Lundin
Debtor(s).)	
THE DEADLINE FOR FILING A TIMELY RESPON	ISE IS: M	ARCH 9, 2010
IF A RESPONSE IS TIMELY FILED, THE HEARING	3 WILL B	E: MARCH 23, 2010 AT 9:00 AM, COURTROOM 2
701 BROADWAY, CUSTOMS HOUSE, NASHVI	LLE, TN	

TRUSTEE'S ANSWER TO MOTION TO DISMISS BY WYNDHAM VACATION RESORTS, INC.

Comes now Jeanne Burton Gregory, Trustee, and for her answer to the motion to dismiss, states as follows:

- 1. The meeting of creditors in this case has not yet been held. The meeting of creditors is scheduled to be held on March 15, 2010.
- 2. Based on the foregoing, Trustee is not in a position to agree to a dismissal of the case at this time and requests that the motion be denied. All other allegations not specifically admitted or denied are hereby denied.

Respectfully submitted, Gibson, Gregory & Gwyn, PLLC

/s/ Jeanne Burton Gregory

Jeanne Burton Gregory BPR 12007 Attorneys for Trustee 401 Church Street Suite 2220 Nashville, TN 37219 (615) 242-7700 (615) 259-3415 i.gregory@gibson-gregory.com

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Answer has been either mailed electronically or by U.S. mail, postage prepaid, to TOA LLC, 3905 State Street, Suite 341, Santa Barbara, CA 93105, Debtor; Michael Shemtoub, 8383 Wilshire Blvd., Suite 702, Beverly Hills, CA 90211, Attorney for Debtor; Courtney H. Gilmer, 211 Commerce Street, Suite 800, Nashville, TN 37201, attorney for Wyndham Vacation Resorts, Inc.; and the U.S. Trustee, 701 Broadway, Suite 318, Nashville, Tennessee, 37203, on this 9th day of March, 2010.

/s/ Jeanne Burton Gregory
JEANNE BURTON GREGORY